

Appeal History

The following charts show the appeal history from 1978 through 2003. Data demonstrates the following points.

- Reappraisal year appeals typically increase at the county and state level
 - Sticker shock due to amount of increase (6 year cycle)
 - Assessments only sent during cycle if there has been a change in value due to new construction
- Steady decrease in appeals from 1987-2003 at both the CTAB and STAB level
 - DOR valuation changes using CAMAS (market modeling)
 - Revenue neutral legislation (phase-in/lowering of tax rates/homestead/comstead)
- Taxpayer knowledge and education

1986 reappraisal appeals were significantly higher due to the length of time between appraisal cycles and sticker shock.

1993 reappraisal appeals at the county and state level were impacted dramatically by the influence of one private property tax specialist company (45% CTAB, 80% STAB) and may not accurately reflect the normal trend of appeals over this timeframe.

2003 reappraisal cycle showed the normal increase of appeals due to sticker shock.